

REMARKS

Amendments

Amendments to the Claims

Applicant has amended independent claims 8 and 30 to more particularly point out that the window type is used to define the transformation range used to transform audio data into a frequency domain. No new matter has been added as a result of these amendments because they are supported, *et seq.*, in paragraph 24.

Rejections

Rejections under 35 U.S.C. § 101

Claims 8-17 and 30

Claims 8-17 and 30 stand rejected under 35 U.S.C. § 101 because the claimed invention is directed to non-statutory subject matter. Applicant has amended claims 8 and 30 to claim that the claimed window type defines a transformation range used to transform audio data into a frequency domain. A frequency transform is commonly used to encode analog data into digital data, such as, for example, encoding analog music for storage on a digital storage medium, e.g., a CD-ROM. Thus, claims 8 and 30 do recite a useful, concrete and tangible result.

Furthermore, Applicant respectfully submits that the specification does set forth structure corresponding to claim 30. In particular, Applicant draws the Examiner's attention to filterbank module 102 illustrated in Figure 1. As described in paragraphs 24-25 and 30, *intra alia*, the filterbank module 102 performs the functions claimed in claim 30.

Accordingly, Applicant respectfully submits that the invention as claimed in claims 8-17 and 30 is statutory subject matter and respectfully request the withdrawal of the rejection of the claims under 35 U.S.C. § 101.

Allowable Subject Matter

Applicant thanks the Examiner for indicating that claim 8-17 and 30 contain allowable subject matter if rewritten to overcome the § 101 rejection. In view of the

amendments to independent claims 8 and 30, Applicant respectfully submits that claims 8-17 and 30 are now in condition for allowance, and requests allowance of said claims.

Applicant also thanks the Examiner for indicating that claims 18-20 and 24-26 are allowable.

SUMMARY

Claims 18-20, 24-26 and 30 are currently pending. Claims 18-20 and 24-26 have been allowed. In view of the foregoing amendments and remarks, Applicant respectfully submits that claims 8-17 and 30 are in condition for allowance. Applicant respectfully requests reconsideration of the application and allowance of claims 8-17 and 30.

If the Examiner determines the prompt allowance of these claims could be facilitated by a telephone conference, the Examiner is invited to contact Sue Holloway at (408) 720-8300 x3476.

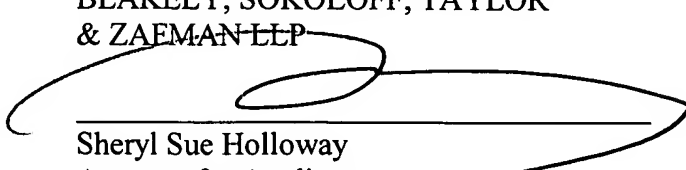
Deposit Account Authorization

Authorization is hereby given to charge our Deposit Account No. 02-2666 for any charges that may be due. Furthermore, if an extension is required, then Applicant hereby requests such extension.

Respectfully submitted,

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Dated: October 11, 2006



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